



STATE OF WASHINGTON

## GAMBLING COMMISSION

*"Protect the Public by Ensuring that Gambling is Legal and Honest"*

### RAFFLE RECORD KEEPING PACKET

Dear Raffle Licensee:

WAC 230-11-100 requires you to prepare a detailed record of your raffle activities using a standard format prescribed by the Commission. These records must be completed for each individual raffle and must be retained for a period of not less than three years from the end of the fiscal year in which the raffle was completed. **Organizations with class D or below licenses are not required to use these forms so long as the requirements of WAC 230-11-095 are followed.**

Organizations using an alternative raffle drawing format to determine winners, as authorized by WAC 230-11-050, must complete these forms. Organizations operating members-only raffles, as authorized by WAC 230-11-165, may modify the standard record keeping forms as allowed by that rule. A form (GC2-240) for paddle wheel raffles is enclosed.

We have enclosed two copies of each record keeping form you must use. One copy is filled out as an example of how it is to be used. The other copy has been left blank to allow you to reproduce additional forms as needed.

If you have any questions or need assistance with completing these records, please contact your local Gambling Commission office at:

Everett. . . . . (425) 304-6300

Tacoma. . . . . (253) 671-6280

Spokane . . . . . (509) 325-7900

Enclosures

# WASHINGTON STATE GAMBLING COMMISSION

## Merchandise Inventory Control Log

### Purchased / Donated Merchandise:

Description: \_\_\_\_\_

Vendor / Donor Name: \_\_\_\_\_

Invoice Number: \_\_\_\_\_ Price / Fair Market Value Per Item: \_\_\_\_\_

Invoice Amount: \_\_\_\_\_ Date Purchased / Received: \_\_\_\_\_

Number of Items: \_\_\_\_\_

| <u>Date Issued</u> | <u># of Items Issued</u> | <u>Cumulative # of<br/>Items Remaining</u> | <u>Reason for Inventory Removal</u> |
|--------------------|--------------------------|--|-------------------------------------|
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |
| _____              | _____                    | _____                                      | _____                               |

# WASHINGTON STATE GAMBLING COMMISSION

## RAFFLE SUMMARY

Licensee: \_\_\_\_\_ Date of Drawing: \_\_\_\_\_

### 1. Reconciliation of Ticket Sales

\_\_\_\_\_ (-) \_\_\_\_\_ (+) 1 (-) \_\_\_\_\_ (=) \_\_\_\_\_  
 Ending Ticket # Beginning Ticket # # of Returned Tickets Total Tickets Sold

### 2. Activity Summary

Gross Receipts: Total Tickets Sold \_\_\_\_\_ Price  
 X Per Ticket \$ \_\_\_\_\_ = \$ \_\_\_\_\_

Less Prizes Paid **(See Winners Register)** ..... (-) \_\_\_\_\_

Equal Net Receipts ..... = \_\_\_\_\_

#### Expenses:

License Fees ..... \$ \_\_\_\_\_

Local Taxes ..... \_\_\_\_\_

State Taxes ..... \_\_\_\_\_

Equipment Rental ..... \_\_\_\_\_

Advertisement ..... \_\_\_\_\_

Cash (Over) / Short <sup>(A)</sup> ..... \_\_\_\_\_

Other ..... \_\_\_\_\_

Total Expenses ..... \$ \_\_\_\_\_

Net Income ..... \$ \_\_\_\_\_

### 3. Other Required Information:

<sup>(A)</sup> Cash (Over) / Short:

Gross Receipts \$ \_\_\_\_\_ (-) Total Amount Deposited <sup>(B)</sup> \_\_\_\_\_ (=) \$ \_\_\_\_\_

Explanation of Cash (Over) / Short: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

<sup>(B)</sup> Schedule of Deposits:

| <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> |
|-------------|---------------|-------------|---------------|
| _____       | \$ _____      | _____       | \$ _____      |
| _____       | _____         | _____       | _____         |
| _____       | _____         | _____       | _____         |
| _____       | _____         | _____       | _____         |

Subtotal From Attached Schedule (If Needed) ..... \$ \_\_\_\_\_

Total Amount Deposited – Attach Deposit Slips ..... \$ \_\_\_\_\_

\_\_\_\_\_  
 Manager Date / Preparer Date

# WASHINGTON STATE GAMBLING COMMISSION

## RAFFLE SUMMARY

Licensee: Lake Side Club Date of Drawing: July 4, XXXX

### 1. Reconciliation of Ticket Sales

4000 (-) 0001 (+) 1 (-) 450 (=) 3550  
Ending Ticket # Beginning Ticket # # of Returned Tickets Total Tickets Sold

### 2. Activity Summary

Gross Receipts: Total Tickets Sold 3550 X Per Ticket \$ 5.00 = \$ 17,750

Less Prizes Paid (See Winners Register) ..... (-) 10,000

Equal Net Receipts ..... = 7,750

#### Expenses:

License Fees ..... \$ 315

Local Taxes ..... 778

State Taxes ..... 175

Equipment Rental ..... 0

Advertisement ..... 250

Cash (Over) / Short <sup>(A)</sup> ..... 15

Other ... Supplies \$450 Repairs \$367 ..... 817

Total Expenses ..... \$ 2,350

Net Income ..... \$ 5,400

### 3. Other Required Information:

#### (A) Cash (Over) / Short:

Gross Receipts \$ 17,750 (-) Total Amount Deposited <sup>(B)</sup> 17,735 (=) \$ 15.00 Short

Explanation of Cash (Over) / Short: \* Three tickets lost. See log.

#### (B) Schedule of Deposits:

| Date           | Amount          | Date          | Amount          |
|----------------|-----------------|---------------|-----------------|
| <u>6/10/XX</u> | <u>\$ 1,125</u> | <u>7/1/XX</u> | <u>\$ 1,255</u> |
| <u>6/17/XX</u> | <u>3,250</u>    | <u>7/2/XX</u> | <u>500</u>      |
| <u>6/23/XX</u> | <u>4,850</u>    | <u>7/3/XX</u> | <u>305</u>      |
| <u>6/28/XX</u> | <u>6,450</u>    |               |                 |

Subtotal From Attached Schedule (If Needed) ..... \$

Total Amount Deposited – Attach Deposit Slips ..... \$ 17,735

Randy Hunter 7/6/XX / Mona Jackson 7/6/XX  
Manager Date Preparer Date

# RAFFLE WINNERS REGISTER

Licensee: \_\_\_\_\_

Date of Raffle: \_\_\_\_\_ , \_\_\_\_\_

**For prizes with a cost or fair market value in excess of \$50:**

| <u>Name, Address &amp; Phone # of Winner</u> | <u>Description of Prize<br/>(Indicate If Donated)</u> | <u>Purchase Price<br/>or Fair Market<br/>Value Amount</u> | <u>Winning<br/>Ticket<br/>Numbers (1)</u> |
|--|---|---|---|
| _____  | _____   | \$ _____  | _____                                     |
| _____  | _____   | _____   | _____                                     |
| (       )                                    | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| (       )                                    | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| (       )                                    | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| (       )                                    | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| (       )                                    | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| _____  | _____   | _____   | _____                                     |
| (       )                                    | _____   | _____   | _____                                     |

**For prizes with a cost or fair market value of \$50 or less:**

| <u>Number Awarded</u>    | <u>Description</u> |                 |            |
|--------------------------|--------------------|-----------------|------------|
| _____                    | _____              | _____           | _____      |
| _____                    | _____              | _____           | _____      |
| _____                    | _____              | _____           | _____      |
| _____                    | _____              | _____           | _____      |
| _____                    | _____              | _____           | _____      |
| <b>Total Prizes Paid</b> |                    | <b>\$ _____</b> | <b>(2)</b> |

(1) Attach Winning Tickets to Prize Summary.

(2) Record Total Prizes Paid on the Raffle Summary.

# RAFFLE WINNERS REGISTER

Licensee: Lake Side Club

Date of Raffle: July 4, XXXX

**For prizes with a cost or fair market value in excess of \$50:**

| Name, Address & Phone # of Winner | Description of Prize<br>(Indicate If Donated) | Purchase Price<br>or Fair Market<br>Value Amount | Winning<br>Ticket<br>Numbers (1) |
|-----------------------------------|---|--|----------------------------------|
| Sara Foster                       | Computer, Printer                             |  |                                  |
| 543 Anywhere St.                  | Software donated by                           | \$ 5,000 FMV                                     | 0189                             |
| Kennewick Wa                      | Big Computers Inc.                            |  |                                  |
| ( 509 ) 555-3166                  |   |  |                                  |
| Allen Gash                        |   |  |                                  |
| 616 - 10 <sup>th</sup> St. E.     | Cash  | 2,000  | 1306                             |
| Quincy, WA                        |   |  |                                  |
| ( 509 ) 555-1933                  |   |  |                                  |
| Leo Gomez                         |   |  |                                  |
| 321 Plum St.                      | Cash  | 1,500  | 2544                             |
| Spokane, WA                       |   |  |                                  |
| ( 509 ) 555-2089                  |   |  |                                  |
| Martha Stone                      |   |  |                                  |
| 8761 - 23 <sup>rd</sup> Ave.      | Cash  | 500  | 0669                             |
| Kent, WA                          |   |  |                                  |
| ( 253 ) 555-2601                  |   |  |                                  |
| Tony Brown                        |   |  |                                  |
| 456 Briar Rd.                     | Cash  | 500  | 0211                             |
| Tacoma, WA                        |   |  |                                  |
| ( 253 ) 555-1699                  |   |  |                                  |
| Ed Wilson                         |   |  |                                  |
| 694 - 12 <sup>th</sup> St.        | Cash  | 300  | 2226                             |
| Seattle, WA                       |   |  |                                  |
| ( 206 ) 555-6785                  |   |  |                                  |

**For prizes with a cost or fair market value of \$50 or less:**

| Number Awarded   | Description |     |               |
|--|-------------|-----|---------------|
| 10   | T-Shirt     | 100 | See (a) below |
| 20   | Coffee Mugs | 100 | See (b) below |
|  |             |     |               |
| (a) 1640, 2199, 0076, 3211, 1019, 0966, 0321, 0299, 2631, 1227   |             |     |               |
| (b) 0887, 0116, 0345, 1411, 2101, 6491, 3016, 2399, 2701, 1264, 0702, 0325, 1779, 1694, 1596, 2891, 2997, 3336, 3093, 0142 |             |     |               |

**Total Prizes Paid**    \$    10,000    (2)

(1) Attach Winning Tickets to Prize Summary.

(2) Record Total Prizes Paid on the Raffle Summary.

# RAFFLE TICKET DISTRIBUTION LOG

Licensee: \_\_\_\_\_ Date of Drawing: \_\_\_\_\_

Total Tickets Printed: \_\_\_\_\_

[illegible]

**NOTE:** All tickets printed must be accounted for as required by WAC 230-11-100

## RAFFLE TICKET DISTRIBUTION LOG

Licensee: Lake Side Club

Date of Drawing: July 4, XXXX

Total Tickets Printed: 4000

| Total Tickets Printed: 4000       |              |                       |                                   |   |   |                                 |                                      |
|-----------------------------------|--------------|-----------------------|-----------------------------------|---|---|---------------------------------|--------------------------------------|
| Name                              | Phone Number | Ticket Numbers Issued | (1)<br>Total<br>Tickets<br>Issued | (-)<br>Total Tickets<br>Returned or<br>Unsold | (2)<br>Ticket Numbers<br>of Returned or<br>Unsold Tickets | (=)<br>Total<br>Tickets<br>Sold | (3)<br>Funds Received<br>From Seller |
| Bill Gruff                        | 436-9191     | 1-100                 | 100                               |   |   | 100                             | \$ 500                               |
| Sam Stone                         | 435-0191     | 101-200               | 100                               |   |   | 100                             | 500                                  |
| Sheila Smith                      | 452-5689     | 301-300               | 100                               |   |   | 100                             | 500                                  |
| Joan Gates                        | 486-5698     | 301-500               | 200                               |   |   | 200                             | 1000                                 |
| Mike Hunter                       | 256-5689     | 501-1000              | 500                               | 50  | 951-1000  | 450                             | 2250                                 |
| Terry Thomas                      | 245-7548     | 1001-1300             | 300                               | 25  | 1276-1300   | 275                             | 1375                                 |
| Joe Green                         | 256-6895     | 1301-1600             | 300                               | 25  | 1576-1600   | 275                             | 1360                                 |
| Carl Vincent                      | 635-6547     | 1601-1900             | 300                               | 50  | 1851-1900   | 250                             | 1250                                 |
| Linda Lee                         | 562-4857     | 1901-2300             | 400                               | 50  | 2251-2300   | 350                             | 1750                                 |
| Betty White                       | 365-9856     | 2301-2500             | 200                               |   |   | 200                             | 1000                                 |
| Norma Moon                        | 562-4589     | 2501-2800             | 300                               | 50  | 2751-2800   | 250                             | 1250                                 |
| Bob Lopez                         | 256-4859     | 2801-3200             | 400                               | 100   | 3101-3200   | 300                             | 1500                                 |
| Tom Barber                        | 251-5647     | 3201-3600             | 400                               | 50  | 3551-3600   | 350                             | 1750                                 |
| Norma Suzuki                      | 254-1477     | 3601-4000             | 400                               | 50  | 3951-4000   | 350                             | 1750                                 |
|                                   |              |                       |                                   |   |   |                                 |                                      |
|                                   |              |                       |                                   |   |   |                                 |                                      |
| * Three tickets lost per J. Green |              |                       |                                   |   |   |                                 |                                      |
|                                   |              |                       |                                   |   |   |                                 |                                      |
|                                   |              |                       |                                   |   |   |                                 |                                      |
|                                   |              |                       |                                   |   |   |                                 |                                      |
|                                   |              |                       |                                   |   |   |                                 |                                      |
|                                   |              |                       |                                   |   |   |                                 |                                      |
| UNISSUED TICKETS                  |              |                       | 0                                 |   |   |                                 |                                      |
| TOTALS                            |              |                       | 4000                              | 450   |   | 3550                            | \$ 17,735                            |

**NOTE:** All tickets printed must be accounted for as required by WAC 230-11-100



# PADDLE WHEEL RAFFLE SUMMARY

Organization Name: \_\_\_\_\_

Date of Drawing: \_\_\_\_\_ (a)

|                   | SPIN #1 | SPIN #2 | SPIN #3 |
|-------------------|---------|---------|---------|
| # of Paddles Sold |         |         |         |
| x Cost per Paddle |         |         |         |
| = Sales           |         |         |         |

Name of Winner: \_\_\_\_\_

Winning Paddle #: \_\_\_\_\_

Prize Awarded: \_\_\_\_\_

|                   | SPIN #4 | SPIN #5 | SPIN #6 |
|-------------------|---------|---------|---------|
| # of Paddles Sold |         |         |         |
| x Cost per Paddle |         |         |         |
| = Sales           |         |         |         |

Name of Winner: \_\_\_\_\_

Winning Paddle #: \_\_\_\_\_

Prize Awarded: \_\_\_\_\_

## **SUMMARY:**

Total Gross Receipts: \$ \_\_\_\_\_ (b)

Actual Deposit Amount: \$ \_\_\_\_\_ (c)

Cash Over / (Short): \$ \_\_\_\_\_ (d)

If deposit > gross receipts, then cash over.

If deposit < gross receipts, then cash (short).

Total Cost of Prizes Awarded: \$ \_\_\_\_\_ (e)

Date of Deposit: \_\_\_\_\_

Signatures: \_\_\_\_\_  
 \_\_\_\_\_ Manager \_\_\_\_\_ Date

\_\_\_\_\_  
 \_\_\_\_\_ Preparer \_\_\_\_\_ Date

**NOTE:** This record must be maintained for a minimum of three years.  
 Figures (a) through (e) should be transferred to the *Annual Raffle Summary*.

# **PADDLE WHEEL RAFFLE SUMMARY INFORMATION**

## **TYPE OF RAFFLE:**

This form was designed to be used for a members-only paddle wheel raffle. This type of raffle is an "alternative format" raffle. Therefore, in addition to having a raffle license, you must request and receive permission in writing from the Gambling Commission in order to conduct paddle wheel raffles. They are usually conducted as follows:

- The raffle is held on a regularly scheduled night of the week (For example: every Friday night).
- Equipment used is a wheel with numbered spaces on it and corresponding numbered paddles.
- The paddles are sold for a certain amount (not to exceed \$25) immediately prior to the spin of the wheel. The wheel is spun when all the paddles (or as many paddles as possible) are sold. The person who has the paddle which matches the number spun on the wheel is the winner.
- The number of spins of the wheel may vary each time, depending on how many paddles can be sold or how many prizes are available to be won.
- There are no expenses other than the cost of the prizes awarded that night. Usually the same prizes are awarded each week (For example: steaks).

## **DISCLOSURE:**

The following information shall be disclosed in writing (a posted sign is sufficient) to the participants at the point of sale:

1. Name of the organization
2. Date (Example: every Friday)
3. Time (Example: 4pm to 9pm)
4. Location (Example: club lounge, etc.)
5. Cost per paddle (Example: \$1 each)
6. Description of prizes (Example: steaks)
7. House rules governing what will happen if all paddles on the wheel are not sold.

## **RECORD KEEPING:**

Raffle records, as well as supporting invoices for the purchase of prizes, must be maintained for a minimum of three years.

Once complete, the information on this raffle summary should be recorded on the *Annual Raffle Summary* form.

## **NOTE:**

Your organization is responsible for complying with all RCW and WAC raffle rules.

## **HELPFUL “HOUSE RULES” FOR RAFFLES**

Many times there are situations that arise in raffles that are not specifically addressed in the raffle rules. Here are some situations that have been reported by licensees and suggestions as to how to handle them.

### ***Can I allow members and/or officers of my organization to purchase tickets in our raffle?***

A lot rests on the perception of the public and how your organization chooses to handle this issue. Often there is an assumption that purchasing tickets is another way that the membership supports the fund raising efforts of the organization. However, if a valuable prize is won by a member or someone on your executive board, be prepared for negative comments.

As long as your procedures for safeguarding and drawing winning tickets are fully disclosed and conducted in an open manner, the public should be less likely to feel there was some sort of collusion or fraud involved.

If your organization chooses to limit purchases within your membership, be sure this information is disclosed to those members so there will be no hard feelings or misunderstandings. You may also wish to print this information on your raffle ticket.

### ***How do we choose the person to draw the winning ticket?***

Your best option may be to have someone independent of your organization draw the ticket; perhaps a local dignitary such as the mayor, police chief, or church leader. You want to avoid any perceptions of impropriety.

What would the public think if your organization’s president drew his/her own ticket or that of a family member? This relates again to perceptions.

### ***What should we do if no one claims the prize?***

The law has a term called “due diligence.” This is the standard that you should follow to indicate that you made an honest effort to locate the winner. The greater the prize, the more “diligence” you should be able to show.

We suggest that you send a certified or return receipt letter to the address on the winning ticket. The letter should state that the winner must respond within a specific (and reasonable) time period in order to claim the prize or it will be forfeited back to the organization (or given to another purpose such as a local charity)

If the person responds that the organization may keep the prize, you may wish to issue a receipt to the winner to indicate they have made a charitable donation to the organization.

If the letter is returned as undeliverable, run an ad in the local newspaper. Retain the evidence of all these attempts along with the rest of your raffle records.

***If a prize is unclaimed, can the person with the next winning ticket claim the prize?***

We only recommend that you do this if the raffle is conducted in the format of “need to be present to win.” The winner has a reasonable time to come forward during the drawing, and, if not, the organization can draw the next name to claim the prize.

It would be logistically impractical to attempt to contact all winners subsequent to an unclaimed prize and start “trading their prizes up.” You would also have to deal with the problem of redeeming previously claimed prizes to redistribute them.

If your organization has made reasonable efforts to identify a winner and deliver the prize, but is unsuccessful, you are required to make the proper notation within your raffle records and retain the prize for proper disposition. Proper disposition must be in keeping with the organizational purposes of the organization. Do not simply tell your raffle manager to take the prize home unless there is some way you can justify that to your organizational purposes (and that is unlikely).

Remember to fill out the prize inventory log as required. You may choose to award the prize in another gambling activity such as a bingo game or sell it. If you sell it, be sure that you do not select a price that is less than a fair market value.

***Which prize should we draw first?***

Traditionally, the highest valued prize is drawn first. However, there is no rule for which prize is drawn first.

You may want to draw the highest prize last for the suspense factor. In the past, there have been complaints about using this method, too. It was pointed out that since you drew a ticket for one of the lower prizes before the highest valued prize ticket was drawn, that early-drawn ticket was removed from the chance to win the large prize.

One way to accommodate this type of complaint, yet keep the suspense factor, is to draw the tickets first, then announce them in reverse order. If you do this, be sure that the tickets cannot be switched or you will likely receive complaints.

***If we don't want to deal with unclaimed prizes, may we draw back-up tickets?***

Yes, but again, be sure you retain good control regarding the order in which the extra tickets were drawn.

If someone chooses not to claim an expensive prize, you may have a problem if a back-up winner feels that you picked someone else out of order over them to claim the prize.

Remember, you are not required to give the unclaimed prizes to anyone other than the original winner. Your organization may retain the unclaimed prize and use it again for another raffle, provide it as an item for bid in an auction, or sell it at fair market value. Be sure to complete the prize inventory log to indicate the eventual use for the item. For example, if you have stuffed toys left over and donate them to a local hospital, request documentation of the donation from the hospital.

Whatever use the prize is put to, be sure that it meets your organization's stated goals and purposes. Any revenue raised belongs in your organization's bank account.

***What should I do if the winner does not want to accept the prize?***

That is certainly the prerogative of the winner. Because the winner now owns the prize, if it is given back to the organization, it qualifies as a charitable donation. If the item has a substantial value, it would be appropriate to issue the winner a letter or receipt that could be kept for their tax records.

The winner would have the option to take the prize and give it to a friend or family member. If you would really rather not deal with having the prize returned, you may wish to suggest these other alternatives to them.

***What should I do if I cannot read the information printed on the raffle stub?***

It would be a good idea to state that winner information must be CLEARLY printed in order to ensure that winners can be contacted. You should also train your ticket sellers to review the tickets for clearly written names and addresses. Sometimes abbreviations that are commonly known in one community will mean nothing to those conducting the raffle.

***Are there ways we can increase our net return by cutting down on some of the expenses?***

The most obvious method of cutting down on expenses is finding sponsors who will donate prizes or sell them to you at a reduced cost. Anyone donating a prize for your raffle will probably request that you give them positive publicity by noting their donation on the advertising for the raffle and/or on the raffle tickets. You should also be prepared to give the sponsor a receipt for their tax records.

Another method to off-set costs is to approach local vendors to help with the cost of printing tickets. They may be interested in paying for the printing costs if you allow them to place promotional coupons for their product on the back of your raffle tickets.

If you have any questions or comments regarding the information in this handout, please contact one of our field offices:

Tacoma.....(253) 671-6280  
Everett.....(425) 304-6300  
Spokane.....(509) 325-7900

## **SUGGESTIONS FOR AVOIDING DOUBLE SALES/USE TAXATION ON A VEHICLE WON IN A RAFFLE**

Assuming the organization conducting the raffle (licensee) paid the sales tax on the vehicle, as required by WAC 230-11-065, the winner must bring the following documentation to a local Department of Revenue office:

1. Documentation showing that the sales tax has been paid. It should include the following:
  - a. The cost paid for the prize/vehicle; and
  - b. The amount of sales tax paid for the prize/vehicle.

A copy of the completed sales invoice is usually sufficient.

2. Title/Registration showing the winner now owns the prize/vehicle.
3. Documentation showing that the vehicle was won by the winner during a raffle. A letter or something from the licensee stating such is sufficient.

The Department of Revenue will then fill out a "Declaration of Use Tax" form which will waive the sales/use tax. The winner will not have to pay any sales/use tax on the vehicle.

This information comes from the Department of Revenue (DOR). If you have any questions, contact your local DOR office or call 1-800-753-5525.